

FISCAL NOTE

HB 3232 - SB 3195

February 24, 2006

SUMMARY OF BILL: Provides property tax assessors with subpoena power for records related to the assessment of property. Authorizes a penalty of \$50 per day, up to a maximum of \$500 plus interest and collection costs, for failure to provide such documents.

ESTIMATED FISCAL IMPACT:

Increase Local Govt. Expenditures – Not Significant

Assumption:

- Any costs for obtaining a subpoena and petitioning the court would be considered collection costs and would be billable to the taxpayer.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a larger, more prominent script than the last name "White".

James W. White, Executive Director